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Jeffrey M. Nelson Chief Counsel & Director of Legal Services

June 1, 2018

VIA ELECTRONIC FILING

Jocelyn G. Boyd, Esquire Chief Clerk & Administrator Public Service Commission of South Carolina 101 Executive Center Drive, Suite 100 Columbia, South Carolina 29210

Re: Office of Regulatory Staff's Petition for an Order Requiring Utilities to report the Impact of the Tax Cut and Jobs Act **Docket No. 2017-381-A**

Dear Ms. Boyd:

Upon further review of the Response and Motion filed by this office on May 23, 2018, it has come to my attention that the Office of Regulatory Staff ("ORS") failed to be sufficiently specific regarding our recommendation that all affected utilities file revised tariffs with the Commission by no later than July 31, 2018.

ORS believes the financial interest of ratepayers has been sufficiently preserved by the regulated electric and natural gas utilities which have pledged to return the benefits of the Tax Cuts and Jobs Act ("Tax Act") to their ratepayers effective January 1, 2018. Therefore, ORS does not believe that any electric or natural gas utilities should be required by the Commission to file revised tariffs prior to either the next general rate case or annual Rate Stabilization Act proceeding. The request of ORS for revised tariff filings is intended to protect the interest of the ratepayers of those water and wastewater utilities that continue to contest ratepayer's entitlement to the financial benefits accrued by the utilities under the lower corporate tax rate effective January 1, 2018.

Finally, to provide further clarification, ORS does not contest, object to, or request the Commission to reconsider Order No. 2018-308. ORS fully supports the Commission decision to require all affected utilities to establish a deferral account. ORS, which made its May 23rd filing in response to Motions for Reconsideration filed with the Commission, believes that it would

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benefit all regulated utilities, ratepayers and ORS for the Commission to provide additional detail, information and dates for the implementation or use of the funds which it has required the utilities to collect in deferral accounts.

Sincerely,

effrey M. Nelson

cc: All Parties of Record (via Mail)

Joseph Melchers, Esquire (via E-mail)